

Table 746. Number of Tax Returns, Receipts, and Net Income by Type of Business and Industry: 2008

[22,614 represents 22,614,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III. Based on the North American Industry Classification System (NAICS), 2007; see text, this section. Minus sign (-) indicates net loss]

Industry	2007 NAICS code	Number of returns (1,000)			Business receipts ¹ (bil. dol.)			Net income (less loss) ² (bil. dol.)		
		Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations
Total	(X)	22,614	3,146	5,847	1,317	4,963	27,266	265	458	984
Agriculture, forestry, fishing, and hunting ²	11	307	119	137	18	28	150	(Z)	2	1
Mining	21	134	35	39	18	158	421	3	57	50
Utilities	22	13	8	7	(Z)	194	738	(Z)	2	7
Construction	23	2,822	203	767	207	268	1,459	29	-2	27
Special trade contractors	238	2,263	77	472	143	68	629	24	5	26
Manufacturing	31-33	340	46	271	28	1,032	7,555	3	37	397
Wholesale and retail trade ³	(X)	2,601	237	986	249	1,061	7,343	12	18	137
Wholesale trade	42	326	62	381	52	659	3,881	4	15	79
Retail trade ⁴	44-45	2,275	175	605	197	402	3,462	8	2	58
Motor vehicle and parts dealers	441	142	21	91	40	110	701	1	(Z)	1
Food and beverage stores	445	91	20	94	29	100	515	1	(Z)	6
Gasoline stations	447	22	8	41	29	75	338	(Z)	1	1
Transportation and warehousing	48-49	1,048	50	195	81	150	795	9	5	13
Information ⁴	51	366	37	118	12	241	975	3	31	56
Broadcasting (except Internet)	515	⁵ 52	6	6	³ 3	36	113	⁵ (Z)	1	6
Telecommunications	517	⁽⁶⁾ 5	5	18	⁽⁶⁾ 156	459		⁽⁶⁾ 28	21	21
Finance and insurance	52	693	321	254	112	626	3,675	18	219	159
Real estate and rental and leasing	53	1,279	1,489	649	58	288	235	14	4	19
Professional, scientific, and technical services ⁴	54	3,219	191	845	172	378	1,013	74	81	36
Legal services	5411	378	26	113	41	145	96	18	51	9
Accounting, tax preparation, bookkeeping, and payroll services	5412	358	21	80	13	61	37	5	12	3
Management, scientific, and technical consulting services	5416	950	52	230	47	63	212	27	9	12
Management of companies and enterprises	55	(NA)	23	46	(NA)	55	1,028	(NA)	-13	19
Administrative and support and waste management and remediation services	56	2,303	66	276	61	74	485	17	2	16
Educational services	61	620	10	52	10	4	46	3	(Z)	3
Health care and social assistance	62	1,998	69	416	119	180	619	48	23	30
Arts, entertainment, and recreation	71	1,348	67	122	33	51	96	8	-1	2
Accommodation and food services	72	434	103	293	48	148	434	1	-5	11
Accommodation	721	55	29	35	6	67	93	(Z)	-5	2
Food services and drinking places	722	380	74	258	42	81	341	1	(Z)	9
Other services ⁴	81	2,606	68	371	86	26	198	20	(Z)	4
Auto repair and maintenance	8111	351	23	105	24	9	68	2	(Z)	1
Personal and laundry services	812	1,598	39	155	43	10	74	13	(Z)	2
Religious, grantmaking, civic, professional, and similar organizations	813	245	2	51	3	(Z)	12	2	(Z)	(Z)
Unclassified	(X)	484	5	2	6	(Z)	(Z)	2	(Z)	(Z)

NA Not available. X Not applicable. Z Less than \$500 million. ¹ Includes investment income for partnerships and corporations in finance and insurance, real estate, and management of companies' industries. Excludes investment income for S corporations; for definition, see footnote 1, Table 753. ² See footnote 2, Table 744. ³ For corporations, represents agricultural services only.

⁴ For corporations, includes trade business not identified as wholesale or retail. ⁵ Includes other industries, not shown separately.

⁶ Broadcasting includes telecommunications.

Source: U.S. Internal Revenue Service, *Statistics of Income*, various publications.